IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

Income Tax Appeal No. 579 of 2003

The Commissioner of Income Tax .. Appellant
V/s.
M/s. Asian Paints (India) Ltd. .. Respondent

Mr. R.V. Desai with Ms. S.V. Bharucha for the Appellant
None present for the Respondent

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 10.01.2005

P.C.:-

1. Heard the learned counsel for the Appellant. The learned counsel for the Appellant, inspite of three adjournments granted, is unable to show whether any Appeal has been filed against the order of the Tribunal for the Assessment Year 1991-1992. It appears that in paragraph 6 of the order passed by the Income Tax Appellate Tribunal dated 21.3.2003, there is a clear reference that the issue involved in the said Appeal, was covered in favour of the assessee by the order of the Tribunal for the assessment year 1991-1992. The learned counsel for the Appellant is unable to point out whether any Appeal has already been filed against the said order of the Tribunal for the Assessment year 1991-1992. In view of the said order passed by the Tribunal for the assessment year 1991-1992, the issue is decided in favour of the assessee. Under these circumstances, there is no substantial questions of law involved in the above Appeal. The Appeal stands dismissed.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)